

EXHIBIT C



Pension Benefit Guaranty Corporation
1200 K Street, N.W., Washington, D.C. 20005-4026

AUG 6 2014

Sent via FedEx (203) 234-6472

Mrs. Wendy Eber
Chief Financial Officer
Eber Bros. Wine & Liquor Corporation
30 Corporate Drive
North Haven, CT 06473

EIN/PN: 160417450/001
PBG Case Number: 22470300
Plan Name: Eber Bros. Wine & Liquor Corp.
Retirement Plan

Dear Ms. Eber:

Enclosed is the Notice of Determination ("NOD") issued by the Pension Benefit Guaranty Corporation that the above-referenced pension plan (the "Plan") should be terminated under the Employee Retirement Income Security Act of 1974 ("ERISA"). As the NOD states, PBGC is proceeding to have the Plan terminated, to have PBGC appointed as the Plan's trustee, and to have April 30, 2010, established as the Plan termination date.

Termination and PBGC trusteeship can be accomplished either: (1) by agreement between PBGC and the Plan Administrator, or (2) by order of a United States District Court. We would prefer to terminate the Plan by agreement in order to avoid the expense and delay of litigation.

Therefore, enclosed for your signature are two originals of an Agreement for Appointment of Trustee and Termination of Pension Plan. This Agreement terminates the Plan, names PBGC statutory trustee of the Plan, and establishes a termination date of April 30, 2010. Please sign the two original Agreements and return them to PBGC in the enclosed self-addressed, stamped envelope within 30 days of the receipt of this letter to:

OED/TWG
Pension Benefit Guaranty Corporation
1200 K Street N.W.
Washington, DC 20005

PBGC will then execute the Agreements and return a fully executed copy to you. If we do not receive the signed Agreements within 30 days of this letter, this matter will be referred to our Office of the Chief Counsel.

Mrs. Wendy Eber
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Sincerely,

A handwritten signature in black ink, appearing to read "Chris Gran".

Chris Gran
Corporate Finance and Restructuring Department
202-326-4000 x3405

Enclosures



Pension Benefit Guaranty Corporation
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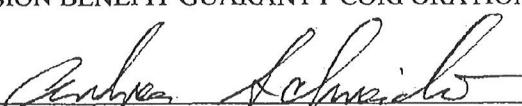
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NOTICE OF DETERMINATION

PLEASE TAKE NOTICE that the Pension Benefit Guaranty Corporation (“PBGC”) has determined under section 4042(a)(1) and (2) of the Employee Retirement Income Security Act of 1974, *as amended* (“ERISA”), 29 U.S.C. § 1342(a)(1) and (2), that the Eber Bros. Wine & Liquor Corp. Retirement Plan (“Plan”) has not met the minimum funding standard required under sections 412 and 430 of the Internal Revenue Code, and that the Plan will be unable to pay benefits when due. PBGC has further determined, under ERISA § 4042(c), 29 U.S.C. § 1342(c), that the Plan must be terminated in order to protect the interests of the Plan’s participants. Accordingly, PBGC intends to proceed under ERISA § 4042, 29 U.S.C. § 1342, to have the Plan terminated and PBGC appointed as statutory trustee, and under ERISA § 4048, 29 U.S.C. § 1348, to have April 30, 2010, established as the Plan’s termination date.

PBGC has completed its decision-making process in this matter; accordingly, this determination is effective on the date it is issued.

PENSION BENEFIT GUARANTY CORPORATION



Andrea Schneider
Chairperson, Trusteeship Working Group